

# Accounting MAcc

The following are the Master of Accounting degree requirements. Students with an undergraduate degree in business and/or accounting will find that they can waive several of the requirements based on previous coursework. Overall, a candidate for the Master of Accounting degree must complete a minimum of 30 credit hours.

## Core Courses

Students who have had equivalent coursework at the undergraduate level may have these courses waived. Contact the advising office for more information. (For students required to complete any of ACCTNG 5404, 5405, 5411, 5421, or 5447, up to 9 credits can be counted toward the required electives below):

ACCTNG 5400	Financial and Managerial Accounting	3
ACCTNG 5404	Professional Accountancy I	3
ACCTNG 5405	Professional Accountancy II	3
ACCTNG 5411	Cost Systems Analysis	3
ACCTNG 5421	Information Systems in Accounting	3
ACCTNG 5447	Taxation of Individuals and Businesses	3

## Business Breadth Courses

Students who have had equivalent coursework at the undergraduate level may have these courses waived. Contact the advising office for more information. (For students required to complete these courses, 6 credits can be counted towards the required electives below).

SCMA 5300	Business Analytics	3
FINANCE 6500	Financial Management	3
BUS AD 5900	Law, Ethics and Business	3

## Required Accounting Courses

Students must complete the following three courses. Students with equivalent undergraduate coursework may substitute ACCTNG 4441 or any Accounting course greater than 5401.

ACCTNG 4401	Financial Accounting and Reporting III	3
ACCTNG 4402	Financial Accounting and Reporting IV	3
ACCTNG 4435	Auditing	3

## Research Course 3

Select one of the following:

ACCTNG 5402	Professional Accounting Research
ACCTNG 5406	Research and Professional Writing in Accounting
ACCTNG 5441	Tax Research

## Graduate Topics Course 3

Select one of the following:

ACCTNG 5403	Graduate Topics: Business Analysis and Reporting
ACCTNG 5412	Graduate Topics in Management Accounting: Controllershship
ACCTNG 5435	Graduate Topics in Auditing
ACCTNG 6441	Graduate Topics in Taxation

## Electives 15

Students must complete 15 credits of electives including at least 9 credits of Accounting courses.

## Accounting Electives

Select at least 3 of the following (Not all courses are offered each year):

ACCTNG 4441	Advanced Federal Income Tax: Business Taxation	3
ACCTNG 4450	Prescriptive Analytics and Optimization	3
ACCTNG 5402	Professional Accounting Research	3
ACCTNG 5403	Graduate Topics: Business Analysis and Reporting	3
ACCTNG 5406	Research and Professional Writing in Accounting	3
ACCTNG 5408	Fraud Examination	3
ACCTNG 5412	Graduate Topics in Management Accounting: Controllershship	3
ACCTNG 5435	Graduate Topics in Auditing	3
ACCTNG 5436	Systems Auditing	3
ACCTNG 5441	Tax Research	3
ACCTNG 5443	Decision Support Systems for Business Intelligence	3
ACCTNG 5444		3
ACCTNG 5446	Advanced Topics in Taxation	3
ACCTNG 5451	Accounting and Auditing in Governmental and Not-for-Profit Entities	3
ACCTNG 5465	Principles of Information Security	3
ACCTNG 5466	Management of Accounting Networks and Security	3
ACCTNG 5467	Advanced Data Security Concepts	3
ACCTNG 5468	Accounting Software Assurance	3
ACCTNG 5469	Management of Accounting Data Security	3
ACCTNG 5490	Graduate Internship in Accounting	1-3
ACCTNG 5495	Advanced Special Administrative Problems - Accounting (VITA) Program	1-3
ACCTNG 5498	Graduate Seminar in Accounting	3
ACCTNG 5499	Individual Research in Accounting	1-3
ACCTNG 6441	Graduate Topics in Taxation	3
ACCTNG 6460	Data Integration	3

## Non-Accounting Electives

Students may complete up to 6 credits at the graduate level from other business disciplines. Students should ensure that they will have earned the minimum number of accounting credit hours required for licensure before choosing electives from other business disciplines.

- Any BUS AD 5000 and above
- Any FINANCE 6500 and above
- Any INFSYS 5800 and above
- Any SCMA 5300 and above
- Any MGMT 5600 and above
- Any MKTG 5700 and above

Students must complete a minimum of 30 credit hours while enrolled as a graduate student.

## Learning Outcomes

Upon Completion of the program, graduates will be able to:

- Synthesize business process transactions as well as create and analyze financial statements
- Analyze, critique, and inform strategic options relevant to business processes, corporate governance, internal controls, and security
- Identify and discuss the impact of International Financial Reporting Standards upon financial reporting
- Apply ethical judgement in analyzing accounting situations and be able to formulate ethical accounting and business decisions
- Actively participate in team collaborations as well as prepare written professional communications that justify, critique, or inform relevant accounting or business decisions
- Analyze and critique business decisions in the functional business areas of financial analysis, corporate governance, taxation, or business processes